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December 21, 2005

Administrator National Highway Traffic Safety Administration (NSA-32) 400 Seventh Street, SW Washington, DC 20590

Subject: VIN decoding information for Advanced Customs & Conversions, Inc.

In accordance with 565.7 of CFR Part 565, Vehicle Identification Number, Advanced Customs & Conversions hereby submits the following Vehicle Identification Number (VIN) decoding information.

VIN Position	Description	Codes
1,2 & 3	WMI	1A9 Assigned by SAE
4	Trailer Type	B = Ball Type Pull P = Pintle Type Pull
5	Body Type	U = Utility Trailer E = Enclosed Trailer
6 & 7	Length of Trailer	08 = 8 feet long 26 = 26 feet long
8	Number of Axles	1 = 1 Axle 2 = 2 axles
9	Check Digit	Calculated per 49 CFR 565.4
10	Model Year	6 = 2006, 7 = 2007
11	Plant Location	D = Deerfield Beach, FL
12, 13 & 14	WMI	736 Assigned by SAE
15, 16 & 17	Sequential Production Number	001 002

ADVANCED CUITOMS & CONVERSIONS, INC.

260 SW 12th Avenue Deerfield Beach, FL 33442 (954)596-0414 • advancedcustoms@prodigy.net